

**NOTICE OF PROPOSED CHANGES IN THE  
REGULATIONS OF DEPARTMENT OF REVENUE**

**BRIEF DESCRIPTION**

The Department of Revenue proposes to adopt regulation changes in Title 15 of the Alaska Administrative Code dealing with allowable absences from Alaska and proof of physical presence in Alaska for purposes of eligibility for the permanent fund dividend.

The Department of Revenue proposes to repeal and amend regulations in Title 15 of the Alaska Administrative Code, dealing with the Permanent Fund Dividend program, including the following:

- (1) 15 AAC 23.163(f) – (h), which establish a rebuttable presumption of non-residency for certain individuals and which describe the factors the department will consider when determining whether an individual has rebutted this presumption, is proposed to be repealed due to the amendment of AS 43.23.008.
- (2) 15 AAC 23.163(k), which clarifies AS 43.23.008(c), is proposed to be repealed due to the repeal of AS 43.23.008(c).
- (3) 15 AAC 23.163 is proposed to be amended by adding a new subsection to clarify when the department will consider an individual to be allowably absent under AS 43.23.008(a)(15) because of training or competing as a member of the United States Olympic Team or a United States national team for an Olympic sport.
- (4) 15 AAC 23.173(h) is proposed to be amended to clarify the types of documentation, including travel receipts, that the department may accept as proof of an individual's physical presence in Alaska.

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to Sara Race at P.O. Box 110460, Juneau, AK 99811-0460 or by email to [sara.race@alaska.gov](mailto:sara.race@alaska.gov). Comments may also be submitted through the Alaska Online Public Notice System, by accessing this notice on the system and using the "comment" link. The comments must be received no later than 4:30 p.m. on Wednesday, September 11, 2013. Written comments received are public records and are subject to public inspection.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Sara Race at (907) 465-2324 no later than Monday, September 2, 2013 to ensure that any necessary accommodations can be provided.

For a copy of the proposed regulation changes, contact Sara Race at the address above or (907) 465-2324. The draft regulations are also available at the division's website @ [www.pfd.alaska.gov](http://www.pfd.alaska.gov).

After the public comment period ends, the Department of Revenue will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulations may be different from that of the proposed regulations. **You should comment during the time allowed if your interests could be affected.**

**Statutory Authority:** AS 01.10.055; AS 43.23.015; AS 43.23.055

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 43.23.005; AS 43.23.008; AS 43.23.095

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.

DATE: August 6, 2013



Daniel DeBartolo, Director